



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Important Notice to Distributors and Wholesalers of Cigarettes and Tobacco Products

JUNE 30, 2004 DEADLINE FOR RETAILERS TO OBTAIN CIGARETTE AND TOBACCO PRODUCTS LICENSE

We need your help to make sure all California cigarette and tobacco products retailers have a cigarette and tobacco products license for each of their business locations. The legal deadline for obtaining a license is June 30, 2004.

As you know, the licenses are required under the California Cigarette and Tobacco Products Licensing Act of 2003 (Assembly Bill 71). Every California retailer must have the license to legally buy or sell cigarettes and tobacco products after June 30. In addition, effective July 1, 2004, you cannot legally sell cigarettes or tobacco products to anyone who does not have a license for their retail location. Civil and criminal penalties apply to those who violate the new law.

While the State Board of Equalization (Board) has made several attempts to inform all retailers of cigarette and tobacco products of the new licensing requirements, we believe that some retailers have not yet applied for the required license. If you encounter a retailer who does not have a Board-issued license, please encourage the retailer to contact us immediately. If the retailer has already submitted an application, we will expedite issuing the license and provide the retailer with the license number.

Recent legislation (Assembly Bill 2491) allows retailers who have not yet filed an application to apply for a Temporary Retailer's Cigarette and Tobacco Products License. The temporary license will be valid until September 30, 2004, or until we issue a regular Retailer's Cigarette and Tobacco Products License to the retailer, whichever occurs first. We may suspend or revoke a temporary license just as we can suspend or revoke a regular license.

Retailers may obtain assistance by calling our Information Center at 800-400-7115 and selecting the "California Cigarette and Tobacco Products Licensing Program" option. To expedite the temporary licensing process, retailers should be prepared to provide their name, address, and seller's permit number.

Thank you for your assistance.

STATE BOARD OF EQUALIZATION
Excise Taxes and Fees Division